

SEP 16 '11 -4 30 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

September 14, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Re: Documents for Rail Recordation

Re: Memorandum of Lease – Rider No. 1

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated May 16, 2011 a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 N River Road, Suite 5000
Rosemont, IL 60018

Lessee: Atlantic Wallboard Limited Partnership
300 Union Street
Saint John, NB
E2L 4M3 Canada

A description of the railroad equipment covered by the enclosed document is for sixty (60) gondola cars; having FURX, NDYX and NOKL marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: **Memorandum of Lease**

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,



Marcia Dunne
Senior Rail Documentation Specialist

Enclosure

(ATWA001)

ASSGN. NO. ATWA001

SEP 16 '11 -4 30 PM

MEMORANDUM OF LEASE - RIDER NO. 1

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum of Lease") is made and entered into as of May 16th, 2011 by and between the Montreal branch of First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Atlantic Wallboard Limited Partnership ("Lessee"), a New Brunswick limited partnership.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement dated as of May 16th, 2011 (the "Agreement"), and Rider No. 1 thereto dated as of May 16th, 2011 (the "Rider"), whereby Lessor has agreed to lease to Lessee certain railcars as more particularly described in on Exhibit A attached hereto and subject to the terms, conditions and provisions of the above-mentioned Agreement and Rider which are incorporated herein by reference.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease to be duly executed by their respective officers duly authorized as of the date and year first above written (and each of the undersigned declares under penalty of perjury that he or she holds the title indicated below and that the execution of this Memorandum was the free act and deed of its corporation).

LESSOR:

FIRST UNION RAIL CORPORATION

Name: Susan A. Barrie
 Title: Regional Vice President, Sales
 Signature: *Susan A. Barrie*

LESSEE:

ATLANTIC WALLBOARD LIMITED PARTNERSHIP
 By its General Partner Atlantic Wallboard Limited

Signature: *J. D. Irving*
 Name: J. D. IRVING
 Title: President
 Signature: *J. D. IRVING*
 Name: J. D. IRVING

Name: GILLES GAGNON
 Title: VICE PRESIDENT
 Signature: *Gilles Gagnon*



EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Sixty (60)

DESCRIPTION OF CARS: Mill gondolas

CAR NUMBERS:

FURX	322063	NDYX	322084	NDYX	322238
FURX	322068	NDYX	322133	NDYX	322241
FURX	322070	NDYX	322149	NDYX	322248
FURX	322072	NDYX	322151	NDYX	322249
NDYX	322006	NDYX	322163	NDYX	322256
NDYX	322008	NDYX	322169	NDYX	322260
NDYX	322009	NDYX	322170	NDYX	322265
NDYX	322016	NDYX	322178	NDYX	322266
NDYX	322021	NDYX	322189	NDYX	322273
NDYX	322025	NDYX	322190	NDYX	322278
NDYX	322026	NDYX	322199	NDYX	322291
NDYX	322028	NDYX	322208	NDYX	322293
NDYX	322038	NDYX	322212	NDYX	322298
NDYX	322045	NDYX	322215	NDYX	322299
NDYX	322058	NDYX	322216	NOKL	322022
NDYX	322059	NDYX	322217	NOKL	322023
NDYX	322062	NDYX	322221	NOKL	322033
NDYX	322065	NDYX	322223	NOKL	322043
NDYX	322076	NDYX	322224	NOKL	322074
NDYX	322081	NDYX	322230	NOKL	322130

Count: 60